



September 5, 2023

**TO:** Finance Advisory Committee  
**FROM:** Laura Durban, Administrative Services Manager  
Ron Munds, General Manager  
**SUBJECT:** **Agenda Item 4 – 09/05/2023 FAC Meeting**  
Receive Financial Report for the Period Ending July 31, 2023

**President**  
Charles L. Cesena

**Vice President**  
Marshall E. Ochylski

**Directors**  
Matthew D. Fourcroy  
Troy C. Gatchell  
Christine M. Womack

**General Manager**  
Ron Munds

**District Accountant**  
Robert Stilts, CPA

**Unit Chief**  
John Owens

**Battalion Chief**  
Paul Provence

**DESCRIPTION**

The attached are the Statement of Revenues and Expenditures and Balance Sheets for July 31, 2023.

**STAFF RECOMMENDATION**

Staff recommends that the FAC adopt the following motion:

***Motion: I recommend to the Board, that the Board receive and file the financials for the period ending July 31, 2023.***

Attachments

July 2023 Financial Report

**Mailing Address:**  
P.O. Box 6064  
Los Osos, CA 93412

**Offices:**  
2122 9<sup>th</sup> Street, Suite 110  
Los Osos, CA 93402

**Phone:** 805/528-9370  
**FAX:** 805/528-9377

[www.losososcscsd.org](http://www.losososcscsd.org)

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Other Revenues</b>					
4002	Transfer In	59,594.66	59,594.66	715,136.00	(655,541.34) (91.67)%
	<b>Total Other Revenues</b>	<b>59,594.66</b>	<b>59,594.66</b>	<b>715,136.00</b>	<b>(655,541.34) (91.67)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	(448.12)	(448.12)	0.00	(448.12) 0.00%
	<b>Total Use of Money &amp; Property</b>	<b>(448.12)</b>	<b>(448.12)</b>	<b>0.00</b>	<b>(448.12) 0.00%</b>
	<b>Total Revenues</b>	<b>59,146.54</b>	<b>59,146.54</b>	<b>715,136.00</b>	<b>(655,989.46) (91.73)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
7322	Director's Compensation	800.00	800.00	14,500.00	13,700.00 94.48%
8018	Holiday Pay	600.28	600.28	14,000.00	13,399.72 95.71%
8045	Overtime Pay	0.00	0.00	750.00	750.00 100.00%
8050	Administrative Leave Pay	958.82	958.82	5,800.00	4,841.18 83.47%
8051	Floating Holiday Pay	565.46	565.46	3,000.00	2,434.54 81.15%
8054	Salaries & Wages - Regular	16,845.53	16,845.53	287,000.00	270,154.47 94.13%
8060	Sick Leave Pay	128.91	128.91	6,250.00	6,121.09 97.94%
8066	Comp Time Used	0.00	0.00	50.00	50.00 100.00%
8081	Vacation Pay	0.00	0.00	13,000.00	13,000.00 100.00%
	<b>Total Salaries/Wages</b>	<b>19,899.00</b>	<b>19,899.00</b>	<b>344,350.00</b>	<b>324,451.00 94.22%</b>
<b>Payroll Taxes &amp; Benefits</b>					
5020	Social Security Employer	49.60	49.60	1,116.00	1,066.40 95.56%
5030	Life Insurance - ER	30.67	30.67	525.00	494.33 94.16%
5031	Disability Insurance	25.52	25.52	500.00	474.48 94.90%
5035	AD & D Insurance	7.08	7.08	125.00	117.92 94.34%
5040	LTD Insurance	115.29	115.29	1,900.00	1,784.71 93.93%
5050	Medicare - ER	301.63	301.63	4,900.00	4,598.37 93.84%
5060	Cafeteria Plan - ER	1,674.85	1,674.85	27,150.00	25,475.15 93.83%
5070	Retirement ER - Regular	0.00	0.00	2,500.00	2,500.00 100.00%
5075	Retirees Medical - ER	0.00	0.00	250.00	250.00 100.00%
5102	CA Training Tax- ER	0.80	0.80	37.50	36.70 97.87%
5120	Workers Comp Insurance - ER	1,498.81	1,498.81	1,400.00	(98.81) (7.06)%
5124	Retirement - ER - Tier 2	1,456.44	1,456.44	26,200.00	24,743.56 94.44%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>5,160.69</b>	<b>5,160.69</b>	<b>66,603.50</b>	<b>61,442.81 92.25%</b>
<b>Employment Services</b>					
5100	Unemployment Insurance - ER	28.80	28.80	1,500.00	1,471.20 98.08%
6200	Hiring, Advertising & Other Costs	0.00	0.00	200.00	200.00 100.00%
6230	Medical Exam	0.00	0.00	150.00	150.00 100.00%
	<b>Total Employment Services</b>	<b>28.80</b>	<b>28.80</b>	<b>1,850.00</b>	<b>1,821.20 98.44%</b>
	<b>Total Personnel</b>	<b>25,088.49</b>	<b>25,088.49</b>	<b>412,803.50</b>	<b>387,715.01 93.92%</b>
<b>Services &amp; Supplies</b>					
<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	0.00	200.00	200.00 100.00%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>0.00</b>	<b>200.00</b>	<b>200.00 100.00%</b>
<b>Contract Services</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2023 Through 7/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6100	Labor & Support-IT Services	15.00	15.00	11,000.00	10,985.00	99.86%
6110	IT Purchased Services	4,749.00	4,749.00	26,000.00	21,251.00	81.73%
7100	Copier Contract-Maint & Usage	300.30	300.30	3,600.00	3,299.70	91.66%
7255	Security Services	0.00	0.00	900.00	900.00	100.00%
7321	Janitorial Cleaning & Supplies	271.00	271.00	3,400.00	3,129.00	92.03%
7342	Public Meeting Recordings	255.99	255.99	5,600.00	5,344.01	95.43%
	Total Contract Services	5,591.29	5,591.29	50,500.00	44,908.71	88.93%
	Financial Services					
7309	Late Fees	0.00	0.00	200.00	200.00	100.00%
7310	Bank Service Charges	195.34	195.34	1,400.00	1,204.66	86.05%
	Total Financial Services	195.34	195.34	1,600.00	1,404.66	87.79%
	Insurance, Licenses & Regulatory Fees					
6340	Misc Fees	0.00	0.00	200.00	200.00	100.00%
6341	LAFCO Fees	17,640.03	17,640.03	19,075.00	1,434.97	7.52%
6343	Lien & Notary Fees	0.00	0.00	30.00	30.00	100.00%
7325	Insurance	41,642.83	41,642.83	41,792.50	149.67	0.36%
	Total Insurance, Licenses & Regulatory Fees	59,282.86	59,282.86	61,097.50	1,814.64	2.97%
	Legal & Professional					
7304	Professional Services - ACCTG	2,500.00	2,500.00	60,000.00	57,500.00	95.83%
7305	Auditing Services	3,000.00	3,000.00	23,250.00	20,250.00	87.10%
7320	Professional & Consulting Services	0.00	0.00	2,500.00	2,500.00	100.00%
7326	Legal Services	0.00	0.00	30,000.00	30,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	500.00	500.00	100.00%
	Total Legal & Professional	5,500.00	5,500.00	116,250.00	110,750.00	95.27%
	Office/Operations					
6121	IT-Supplies & Miscellaneous	0.00	0.00	1,000.00	1,000.00	100.00%
6130	Computer Hardware	0.00	0.00	1,500.00	1,500.00	100.00%
7140	General Supplies & Minor Equipment	429.95	429.95	7,500.00	7,070.05	94.27%
7160	Postage, Shipping & Mail Supplies	7.34	7.34	1,700.00	1,692.66	99.57%
7226	Membership & Dues	100.00	100.00	8,750.00	8,650.00	98.86%
	Total Office/Operations	537.29	537.29	20,450.00	19,912.71	97.37%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	25.00	25.00	100.00%
8735	Misc Department Admin	0.00	0.00	200.00	200.00	100.00%
	Total Other Expense	0.00	0.00	225.00	225.00	100.00%
	Rent & Utilities					
6000	Cell Phones	97.50	97.50	1,560.00	1,462.50	93.75%
6025	Telephone	233.84	233.84	3,000.00	2,766.16	92.21%
7350	Rent - Meetings	0.00	0.00	200.00	200.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

100 - 100 - Administration

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7352 Rent - Offices & Other Structures	3,000.00	3,000.00	37,200.00	34,200.00	91.94%
8610 Electric	296.45	296.45	4,000.00	3,703.55	92.59%
8620 Gas Service	15.78	15.78	1,250.00	1,234.22	98.74%
Total Rent & Utilities	3,643.57	3,643.57	47,210.00	43,566.43	92.28%
Repairs & Maintenance					
6405 R & M - Extinguishers	121.11	121.11	100.00	(21.11)	(21.11)%
Total Repairs & Maintenance	121.11	121.11	100.00	(21.11)	(21.11)%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	100.00	100.00	100.00%
7324 Education & Training Fees	500.00	500.00	500.00	0.00	0.00%
7370 Travel Expense	0.00	0.00	2,500.00	2,500.00	100.00%
8510 Lodging & Meals - Local	0.00	0.00	500.00	500.00	100.00%
8539 Meals	0.00	0.00	600.00	600.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	500.00	500.00	100.00%
Total Travel & Training	500.00	500.00	4,700.00	4,200.00	89.36%
Total Services & Supplies	75,371.46	75,371.46	302,332.50	226,961.04	75.07%
Total Expenditures	100,459.95	100,459.95	715,136.00	614,676.05	85.95%
Net Revenues over Expenditures	(41,313.41)	(41,313.41)	0.00	(41,313.41)	0.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

200 - 200 - Bayridge

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Special Taxes & Assessments					
4550	Lighting & Septic Assessments	0.00	0.00	10,000.00	(10,000.00) (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	10,000.00	(10,000.00) (100.00)%
	Total Revenues	0.00	0.00	10,000.00	(10,000.00) (100.00)%
Expenditures					
Services & Supplies					
Insurance, Licenses & Regulatory Fees					
6345	Property Taxes & Assessments Costs	0.00	0.00	600.00	600.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	600.00	600.00 100.00%
Legal & Professional					
7340	Legal Notifications & Mandated Advertising	0.00	0.00	75.00	75.00 100.00%
	Total Legal & Professional	0.00	0.00	75.00	75.00 100.00%
Rent & Utilities					
8670	Street Lighting	431.16	431.16	6,724.16	6,293.00 93.59%
	Total Rent & Utilities	431.16	431.16	6,724.16	6,293.00 93.59%
	Total Services & Supplies	431.16	431.16	7,399.16	6,968.00 94.17%
Transfers					
9511	Interfund Transfer Out	148.99	148.99	1,787.84	1,638.85 91.67%
	Total Transfers	148.99	148.99	1,787.84	1,638.85 91.67%
	Total Expenditures	580.15	580.15	9,187.00	8,606.85 93.69%
	Net Revenues over Expenditures	(580.15)	(580.15)	813.00	(1,393.15) (171.36)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	125,105.00	(125,105.00) (100.00)%
4037	Property Tax Zone B Received	0.00	0.00	790,343.00	(790,343.00) (100.00)%
4038	Property Tax Zone B Pass thru	<u>0.00</u>	<u>0.00</u>	<u>1,821,073.00</u>	<u>(1,821,073.00)</u> (100.00)%
	Total Property Taxes	0.00	0.00	2,736,521.00	(2,736,521.00) (100.00)%
Special Taxes & Assessments					
4015	CSA 9-I Assessments (Contract)	0.00	0.00	27,508.00	(27,508.00) (100.00)%
4050	Special Fire Tax	<u>0.00</u>	<u>0.00</u>	<u>673,342.00</u>	<u>(673,342.00)</u> (100.00)%
	Total Special Taxes & Assessments	0.00	0.00	700,850.00	(700,850.00) (100.00)%
Other Revenues					
4000	Ambulance Agreement	<u>0.00</u>	<u>0.00</u>	<u>67,134.00</u>	<u>(67,134.00)</u> (100.00)%
	Total Other Revenues	0.00	0.00	67,134.00	(67,134.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	<u>(12,515.46)</u>	<u>(12,515.46)</u>	<u>2,000.00</u>	<u>(14,515.46)</u> (725.77)%
	Total Use of Money & Property	<u>(12,515.46)</u>	<u>(12,515.46)</u>	<u>2,000.00</u>	<u>(14,515.46)</u> (725.77)%
	Total Revenues	<u>(12,515.46)</u>	<u>(12,515.46)</u>	<u>3,506,505.00</u>	<u>(3,519,020.46)</u> (100.36)%
Expenditures					
Personnel					
Salaries/Wages					
8295	Resv FF-Overtime/Shift Coverage	881.27	881.27	38,000.00	37,118.73 97.68%
8340	Resv FF-Shift Coverage	5,354.75	5,354.75	150,000.00	144,645.25 96.43%
8345	Resv FF-Special Projects	<u>0.00</u>	<u>0.00</u>	<u>2,000.00</u>	<u>2,000.00</u> 100.00%
	Total Salaries/Wages	6,236.02	6,236.02	190,000.00	183,763.98 96.72%
Payroll Taxes & Benefits					
5020	Social Security Employer	261.89	261.89	10,000.00	9,738.11 97.38%
5030	Life Insurance - ER	189.00	189.00	2,500.00	2,311.00 92.44%
5035	AD & D Insurance	45.00	45.00	850.00	805.00 94.71%
5050	Medicare - ER	90.43	90.43	2,500.00	2,409.57 96.38%
5070	Retirement ER - Regular	4,586.42	4,586.42	62,000.00	57,413.58 92.60%
5102	CA Training Tax- ER	1.98	1.98	175.00	173.02 98.87%
5120	Workers Comp Insurance - ER	7,442.49	7,442.49	8,540.00	1,097.51 12.85%
5124	Retirement - ER - Tier 2	<u>217.56</u>	<u>217.56</u>	<u>8,500.00</u>	<u>8,282.44</u> 97.44%
	Total Payroll Taxes & Benefits	12,834.77	12,834.77	95,065.00	82,230.23 86.50%
Employment Services					
5000	Medical Exams & Procedures	0.00	0.00	4,000.00	4,000.00 100.00%
5100	Unemployment Insurance - ER	71.25	71.25	6,000.00	5,928.75 98.81%
6200	Hiring, Advertising & Other Costs	0.00	0.00	100.00	100.00 100.00%
6230	Medical Exam	<u>569.50</u>	<u>569.50</u>	<u>4,000.00</u>	<u>3,430.50</u> 85.76%
	Total Employment Services	<u>640.75</u>	<u>640.75</u>	<u>14,100.00</u>	<u>13,459.25</u> 95.46%
	Total Personnel	19,711.54	19,711.54	299,165.00	279,453.46 93.41%
Services & Supplies					
Clothing & Uniform					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
7246	Uniform & Gear	0.00	0.00	3,000.00	3,000.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	2,000.00	2,000.00	100.00%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>100.00%</b>
	<b>Contract Services</b>					
6110	IT Purchased Services	0.00	0.00	1,500.00	1,500.00	100.00%
7100	Copier Contract-Maint & Usage	127.64	127.64	2,500.00	2,372.36	94.89%
7202	Building Alarms & Security	0.00	0.00	1,100.00	1,100.00	100.00%
7204	Cleaning Supplies, Laundry & Towel Service	0.00	0.00	3,500.00	3,500.00	100.00%
7222	Hazardous Materials CW JPA Cost	0.00	0.00	2,500.00	2,500.00	100.00%
7500	Schedule A Charges	0.00	0.00	2,521,923.00	2,521,923.00	100.00%
	<b>Total Contract Services</b>	<b>127.64</b>	<b>127.64</b>	<b>2,533,023.00</b>	<b>2,532,895.36</b>	<b>99.99%</b>
	<b>Equipment &amp; Tools</b>					
6055	Radios -Non Capital	0.00	0.00	2,000.00	2,000.00	100.00%
6440	Fire Personal Protection Equipment	0.00	0.00	25,000.00	25,000.00	100.00%
6460	Self-Contained Breathing Apparatus	0.00	0.00	3,000.00	3,000.00	100.00%
6610	Rescue - Extrication Equipment	0.00	0.00	2,000.00	2,000.00	100.00%
6611	Water Rescue Equipment	0.00	0.00	3,000.00	3,000.00	100.00%
6630	Rope & Climbing Equipment	0.00	0.00	10,000.00	10,000.00	100.00%
7234	Oxygen Supplies & Cylinder Rent	0.00	0.00	350.00	350.00	100.00%
7238	Paramedic & EMT Small Tools & Supplies	756.71	756.71	40,000.00	39,243.29	98.11%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	6,800.00	6,800.00	100.00%
7252	Misc Hardware	35.38	35.38	1,200.00	1,164.62	97.05%
	<b>Total Equipment &amp; Tools</b>	<b>792.09</b>	<b>792.09</b>	<b>93,350.00</b>	<b>92,557.91</b>	<b>99.15%</b>
	<b>Financial Services</b>					
7309	Late Fees	0.00	0.00	10.00	10.00	100.00%
7310	Bank Service Charges	0.00	0.00	36.00	36.00	100.00%
9154	Losses and Damages	0.00	0.00	50.00	50.00	100.00%
	<b>Total Financial Services</b>	<b>0.00</b>	<b>0.00</b>	<b>96.00</b>	<b>96.00</b>	<b>100.00%</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6120	Computer Licenses	0.00	0.00	2,000.00	2,000.00	100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	7,200.00	7,200.00	100.00%
7325	Insurance	64,488.83	64,488.83	64,120.00	(368.83)	(0.58)%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>64,488.83</b>	<b>64,488.83</b>	<b>73,320.00</b>	<b>8,831.17</b>	<b>12.04%</b>
	<b>Legal &amp; Professional</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2023 Through 7/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	385.26	385.26	3,000.00	2,614.74	87.16%
7326	Legal Services	0.00	0.00	750.00	750.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,500.00	1,500.00	100.00%
	Total Legal & Professional	385.26	385.26	5,250.00	4,864.74	92.66%
	Office/Operations					
7140	General Supplies & Minor Equipment	58.48	58.48	5,000.00	4,941.52	98.83%
7160	Postage, Shipping & Mail Supplies	4.44	4.44	2,000.00	1,995.56	99.78%
7216	Fire Prevention Education Materials	0.00	0.00	1,800.00	1,800.00	100.00%
7226	Membership & Dues	0.00	0.00	300.00	300.00	100.00%
7230	Misc Small Parts & Supplies	64.75	64.75	1,000.00	935.25	93.53%
7240	Propane	0.00	0.00	100.00	100.00	100.00%
	Total Office/Operations	127.67	127.67	10,200.00	10,072.33	98.75%
	Other Expense					
7201	White Goods & Accessories - bedding, towels	0.00	0.00	500.00	500.00	100.00%
7209	District Operating Center Expense	0.00	0.00	200.00	200.00	100.00%
7218	Cooking Products - Food, Drinks & Staples	0.00	0.00	500.00	500.00	100.00%
7224	Kitchen Cookware & Utensils	0.00	0.00	800.00	800.00	100.00%
7330	Misc Operating Expenses	0.00	0.00	6,000.00	6,000.00	100.00%
	Total Other Expense	0.00	0.00	8,000.00	8,000.00	100.00%
	Rent & Utilities					
6000	Cell Phones	67.04	67.04	840.00	772.96	92.02%
6025	Telephone	165.25	165.25	3,000.00	2,834.75	94.49%
8610	Electric	0.00	0.00	1,000.00	1,000.00	100.00%
8620	Gas Service	69.43	69.43	2,500.00	2,430.57	97.22%
8630	Trash Services	255.40	255.40	2,800.00	2,544.60	90.88%
8640	Water and Water Services	368.33	368.33	6,000.00	5,631.67	93.86%
8659	Utility Cable Charges	0.00	0.00	2,200.00	2,200.00	100.00%
8670	Street Lighting	10.15	10.15	135.00	124.85	92.48%
	Total Rent & Utilities	935.60	935.60	18,475.00	17,539.40	94.94%
	Repairs & Maintenance					
6400	R & M - Air Compressors	0.00	0.00	500.00	500.00	100.00%
6405	R & M - Extinguishers	0.00	0.00	500.00	500.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	0.00	0.00	5,000.00	5,000.00	100.00%
6750	R & M - Minor Tools & Equipment	0.00	0.00	1,600.00	1,600.00	100.00%
6775	R & M -Operation/Field Equipment	0.00	0.00	1,600.00	1,600.00	100.00%



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

301 - 301 - Fire

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6800 R & M - Grounds & Collection Systems	0.00	0.00	1,600.00	1,600.00	100.00%
6900 R & M - Buildings & Structures	0.00	0.00	28,000.00	28,000.00	100.00%
Total Repairs & Maintenance	<u>0.00</u>	<u>0.00</u>	<u>38,800.00</u>	<u>38,800.00</u>	100.00%
Travel & Training					
7141 CERT Training Supplies	0.00	0.00	100.00	100.00	100.00%
7323 Books, Publications & Subscriptions	0.00	0.00	400.00	400.00	100.00%
7324 Education & Training Fees	0.00	0.00	400.00	400.00	100.00%
8405 Reserve FF Training Costs	<u>0.00</u>	<u>0.00</u>	<u>500.00</u>	<u>500.00</u>	<u>100.00%</u>
Total Travel & Training	<u>0.00</u>	<u>0.00</u>	<u>1,400.00</u>	<u>1,400.00</u>	<u>100.00%</u>
Total Services & Supplies	66,857.09	66,857.09	2,786,914.00	2,720,056.91	97.60%
Capital Outlay					
9006 Infrastructure CIP	0.00	0.00	82,567.00	82,567.00	100.00%
9085 Vehicle Purchase	<u>0.00</u>	<u>0.00</u>	<u>40,000.00</u>	<u>40,000.00</u>	<u>100.00%</u>
Total Capital Outlay	0.00	0.00	122,567.00	122,567.00	100.00%
Reserves					
9504 *Vehicle Replacement Reserve	0.00	0.00	103,318.00	103,318.00	100.00%
9572 *General Contingency (Operations) Reserve	0.00	0.00	90,000.00	90,000.00	100.00%
Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>193,318.00</u>	<u>193,318.00</u>	<u>100.00%</u>
Transfers					
9511 Interfund Transfer Out	<u>6,257.44</u>	<u>6,257.44</u>	<u>75,089.28</u>	<u>68,831.84</u>	<u>91.67%</u>
Total Transfers	<u>6,257.44</u>	<u>6,257.44</u>	<u>75,089.28</u>	<u>68,831.84</u>	<u>91.67%</u>
Total Expenditures	<u>92,826.07</u>	<u>92,826.07</u>	<u>3,477,053.28</u>	<u>3,384,227.21</u>	<u>97.33%</u>
Net Revenues over Expenditures	<u>(105,341.53)</u>	<u>(105,341.53)</u>	<u>29,451.72</u>	<u>(134,793.25)</u>	<u>(457.68)%</u>

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

400 - 400 - Vista de Oro

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original	
Revenues						
Special Taxes & Assessments						
4550	Lighting & Septic Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Special Taxes & Assessments	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
	Total Revenues	0.00	0.00	6,000.00	(6,000.00)	(100.00)%
Expenditures						
Services & Supplies						
Insurance, Licenses & Regulatory Fees						
6345	Property Taxes & Assessments Costs	0.00	0.00	600.00	600.00	100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	600.00	600.00	100.00%
Legal & Professional						
7320	Professional & Consulting Services	0.00	0.00	230.00	230.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	70.00	70.00	100.00%
	Total Legal & Professional	0.00	0.00	300.00	300.00	100.00%
Rent & Utilities						
8670	Street Lighting	170.31	170.31	2,460.00	2,289.69	93.08%
	Total Rent & Utilities	170.31	170.31	2,460.00	2,289.69	93.08%
	Total Services & Supplies	170.31	170.31	3,360.00	3,189.69	94.93%
Transfers						
9511	Interfund Transfer Out	148.98	148.98	1,787.84	1,638.86	91.67%
	Total Transfers	148.98	148.98	1,787.84	1,638.86	91.67%
	Total Expenditures	319.29	319.29	5,147.84	4,828.55	93.80%
	Net Revenues over Expenditures	(319.29)	(319.29)	852.16	(1,171.45)	(137.47)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues					
Property Taxes					
4035	Property Taxes	0.00	0.00	50,102.00	(50,102.00) (100.00)%
	Total Property Taxes	0.00	0.00	50,102.00	(50,102.00) (100.00)%
Service Charges & Fees					
4030	Residential Single Family	166,290.46	166,290.46	2,466,860.00	(2,300,569.54) (93.26)%
4102	Residential- Multi -Family-Water Sales	25,792.77	25,792.77	253,274.00	(227,481.23) (89.82)%
4103	Commercial, Home Care, Retail-Water Sales	20,391.29	20,391.29	348,830.00	(328,438.71) (94.15)%
4104	Irrigation- Water Sales	10,237.49	10,237.49	34,568.00	(24,330.51) (70.38)%
4114	Water Other Service Revenues	(124.38)	(124.38)	1,000.00	(1,124.38) (112.44)%
4931	Water Activation Fees	300.00	300.00	6,000.00	(5,700.00) (95.00)%
4932	Penalties	2,230.00	2,230.00	21,000.00	(18,770.00) (89.38)%
4933	Door Hangers/Lockout Notices	920.00	920.00	12,000.00	(11,080.00) (92.33)%
4937	NSF Fees	75.00	75.00	400.00	(325.00) (81.25)%
	Total Service Charges & Fees	226,112.63	226,112.63	3,143,932.00	(2,917,819.37) (92.81)%
Other Revenues					
4930	Other Revenue	(446.66)	(446.66)	6,000.00	(6,446.66) (107.44)%
	Total Other Revenues	(446.66)	(446.66)	6,000.00	(6,446.66) (107.44)%
Use of Money & Property					
4504	Interest Income	595.57	595.57	6,492.10	(5,896.53) (90.83)%
4510	Investment Income on funds	(13,217.03)	(13,217.03)	6,000.00	(19,217.03) (320.28)%
	Total Use of Money & Property	(12,621.46)	(12,621.46)	12,492.10	(25,113.56) (201.04)%
	Total Revenues	213,044.51	213,044.51	3,212,526.10	(2,999,481.59) (93.37)%
Expenditures					
Personnel					
Salaries/Wages					
8018	Holiday Pay	1,222.20	1,222.20	27,800.00	26,577.80 95.60%
8045	Overtime Pay	259.03	259.03	10,000.00	9,740.97 97.41%
8050	Administrative Leave Pay	210.64	210.64	2,200.00	1,989.36 90.43%
8051	Floating Holiday Pay	372.80	372.80	6,500.00	6,127.20 94.26%
8054	Salaries & Wages - Regular	32,238.89	32,238.89	550,450.00	518,211.11 94.14%
8056	Retroactive Pay	0.00	0.00	1,000.00	1,000.00 100.00%
8060	Sick Leave Pay	797.17	797.17	14,000.00	13,202.83 94.31%
8063	Standby Pay	1,545.94	1,545.94	32,950.00	31,404.06 95.31%
8066	Comp Time Used	1,212.05	1,212.05	18,000.00	16,787.95 93.27%
8081	Vacation Pay	612.28	612.28	22,000.00	21,387.72 97.22%
	Total Salaries/Wages	38,471.00	38,471.00	684,900.00	646,429.00 94.38%
Payroll Taxes & Benefits					
5030	Life Insurance - ER	113.52	113.52	2,000.00	1,886.48 94.32%
5031	Disability Insurance	76.36	76.36	1,100.00	1,023.64 93.06%
5035	AD & D Insurance	25.83	25.83	450.00	424.17 94.26%
5040	LTD Insurance	294.22	294.22	5,000.00	4,705.78 94.12%
5050	Medicare - ER	568.67	568.67	9,600.00	9,031.33 94.08%
5060	Cafeteria Plan - ER	5,021.66	5,021.66	75,000.00	69,978.34 93.30%
5070	Retirement ER - Regular	9,905.96	9,905.96	140,000.00	130,094.04 92.92%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2023 Through 7/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
5075	Retirees Medical - ER	304.73	304.73	2,000.00	1,695.27	84.76%
5102	CA Training Tax- ER	0.00	0.00	50.00	50.00	100.00%
5120	Workers Comp Insurance - ER	19,946.37	19,946.37	19,320.00	(626.37)	(3.24)%
5124	Retirement - ER - Tier 2	813.49	813.49	14,400.00	13,586.51	94.35%
	<b>Total Payroll Taxes &amp; Benefits</b>	<b>37,070.81</b>	<b>37,070.81</b>	<b>268,920.00</b>	<b>231,849.19</b>	<b>86.21%</b>
	<b>Employment Services</b>					
5100	Unemployment Insurance - ER	0.00	0.00	2,000.00	2,000.00	100.00%
6230	Medical Exam	0.00	0.00	160.00	160.00	100.00%
	<b>Total Employment Services</b>	<b>0.00</b>	<b>0.00</b>	<b>2,160.00</b>	<b>2,160.00</b>	<b>100.00%</b>
	<b>Total Personnel</b>	<b>75,541.81</b>	<b>75,541.81</b>	<b>955,980.00</b>	<b>880,438.19</b>	<b>92.10%</b>
	<b>Services &amp; Supplies</b>					
	<b>Clothing &amp; Uniform</b>					
7246	Uniform & Gear	0.00	0.00	2,600.00	2,600.00	100.00%
7248	Uniform Safety Boots	0.00	0.00	1,000.00	1,000.00	100.00%
	<b>Total Clothing &amp; Uniform</b>	<b>0.00</b>	<b>0.00</b>	<b>3,600.00</b>	<b>3,600.00</b>	<b>100.00%</b>
	<b>Contract Services</b>					
6100	Labor & Support-IT Services	0.00	0.00	3,250.00	3,250.00	100.00%
6110	IT Purchased Services	119.99	119.99	2,000.00	1,880.01	94.00%
7250	Water Quality Testing	4,614.00	4,614.00	70,000.00	65,386.00	93.41%
7255	Security Services	0.00	0.00	5,500.00	5,500.00	100.00%
7321	Janitorial Cleaning & Supplies	81.22	81.22	850.00	768.78	90.44%
	<b>Total Contract Services</b>	<b>4,815.21</b>	<b>4,815.21</b>	<b>81,600.00</b>	<b>76,784.79</b>	<b>94.10%</b>
	<b>Equipment &amp; Tools</b>					
6438	Disinfection Feed Pumps	525.06	525.06	2,700.00	2,174.94	80.55%
7242	Minor Tools, Accessories & Field Machines	94.31	94.31	3,500.00	3,405.69	97.31%
7253	Rent - Equipment	0.00	0.00	500.00	500.00	100.00%
7256	Meter Purchases & Replacements	0.00	0.00	3,000.00	3,000.00	100.00%
	<b>Total Equipment &amp; Tools</b>	<b>619.37</b>	<b>619.37</b>	<b>9,700.00</b>	<b>9,080.63</b>	<b>93.61%</b>
	<b>Financial Services</b>					
7309	Late Fees	0.00	0.00	50.00	50.00	100.00%
7310	Bank Service Charges	12.00	12.00	300.00	288.00	96.00%
	<b>Total Financial Services</b>	<b>12.00</b>	<b>12.00</b>	<b>350.00</b>	<b>338.00</b>	<b>96.57%</b>
	<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6120	Computer Licenses	3,125.00	3,125.00	8,000.00	4,875.00	60.94%
6340	Misc Fees	0.00	0.00	900.00	900.00	100.00%
6342	Fees - Regulatory	2,168.00	2,168.00	25,000.00	22,832.00	91.33%
6345	Property Taxes & Assessments Costs	0.00	0.00	3,000.00	3,000.00	100.00%
7325	Insurance	87,735.00	87,735.00	88,165.00	430.00	0.49%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>93,028.00</b>	<b>93,028.00</b>	<b>125,065.00</b>	<b>32,037.00</b>	<b>25.62%</b>
	<b>Legal &amp; Professional</b>					
7318	Professional & Consulting BMC	7,728.00	7,728.00	120,000.00	112,272.00	93.56%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2023 Through 7/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
7320	Professional & Consulting Services	501.17	501.17	25,000.00	24,498.83	98.00%
7326	Legal Services	0.00	0.00	3,000.00	3,000.00	100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Legal & Professional	<u>8,229.17</u>	<u>8,229.17</u>	<u>149,000.00</u>	<u>140,770.83</u>	94.48%
	Office/Operations					
6130	Computer Hardware	0.00	0.00	3,500.00	3,500.00	100.00%
6140	Computer Software	2,000.00	2,000.00	2,000.00	0.00	0.00%
7140	General Supplies & Minor Equipment	125.58	125.58	1,000.00	874.42	87.44%
7160	Postage, Shipping & Mail Supplies	565.73	565.73	9,000.00	8,434.27	93.71%
7180	Billing Supplies, Forms & Printing	1,414.49	1,414.49	18,750.00	17,335.51	92.46%
7226	Membership & Dues	1,200.65	1,200.65	3,000.00	1,799.35	59.98%
7230	Misc Small Parts & Supplies	78.91	78.91	5,000.00	4,921.09	98.42%
7237	Process Control & Treatment Supplies	811.35	811.35	10,000.00	9,188.65	91.89%
7239	Water Treatment Chemicals	1,395.21	1,395.21	13,000.00	11,604.79	89.27%
7249	Safety Supplies	57.21	57.21	500.00	442.79	88.56%
	Total Office/Operations	<u>7,649.13</u>	<u>7,649.13</u>	<u>65,750.00</u>	<u>58,100.87</u>	88.37%
	Other Expense					
7330	Misc Operating Expenses	0.00	0.00	250.00	250.00	100.00%
7348	Water Conservation Program	0.00	0.00	5,000.00	5,000.00	100.00%
	Total Other Expense	<u>0.00</u>	<u>0.00</u>	<u>5,250.00</u>	<u>5,250.00</u>	100.00%
	Rent & Utilities					
6000	Cell Phones	30.00	30.00	3,500.00	3,470.00	99.14%
6025	Telephone	1,110.60	1,110.60	13,000.00	11,889.40	91.46%
8610	Electric	14,155.83	14,155.83	115,000.00	100,844.17	87.69%
8620	Gas Service	0.00	0.00	250.00	250.00	100.00%
8630	Trash Services	293.78	293.78	3,150.00	2,856.22	90.67%
8644	Disposal Services	896.00	896.00	5,000.00	4,104.00	82.08%
8670	Street Lighting	51.61	51.61	432.00	380.39	88.05%
	Total Rent & Utilities	<u>16,537.82</u>	<u>16,537.82</u>	<u>140,332.00</u>	<u>123,794.18</u>	88.22%
	Repairs & Maintenance					
6405	R & M - Extinguishers	508.67	508.67	450.00	(58.67)	(13.04)%
6422	R & M - Hydrants	0.00	0.00	1,300.00	1,300.00	100.00%
6640	R & M - Equip & Other Non-Structural Fixed Assets	748.93	748.93	4,000.00	3,251.07	81.28%
6641	R & M - Wells	0.00	0.00	5,000.00	5,000.00	100.00%
6750	R & M - Minor Tools & Equipment	4.92	4.92	1,200.00	1,195.08	99.59%
6800	R & M - Grounds & Collection Systems	0.00	0.00	600.00	600.00	100.00%
6830	Paving & Concrete	0.00	0.00	4,000.00	4,000.00	100.00%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

500 - 500 - Water

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6900 R & M - Buildings & Structures	0.00	0.00	10,000.00	10,000.00	100.00%
7241 R & M - Water Distribution System	43.93	43.93	5,000.00	4,956.07	99.12%
Total Repairs & Maintenance	<u>1,306.45</u>	<u>1,306.45</u>	<u>31,550.00</u>	<u>30,243.55</u>	95.86%
Travel & Training					
7323 Books, Publications & Subscriptions	0.00	0.00	250.00	250.00	100.00%
7324 Education & Training Fees	1,500.00	1,500.00	1,000.00	(500.00)	(50.00)%
8410 Certifications	120.00	120.00	500.00	380.00	76.00%
8510 Lodging & Meals - Local	0.00	0.00	1,400.00	1,400.00	100.00%
8550 Mileage Reimbursement & Parking	0.00	0.00	370.00	370.00	100.00%
Total Travel & Training	<u>1,620.00</u>	<u>1,620.00</u>	<u>3,520.00</u>	<u>1,900.00</u>	53.98%
Vehicle Maintenance & Repairs					
7006 Tuneup/Oil/Maintenance	0.00	0.00	800.00	800.00	100.00%
7211 Misc Fuel & Diesel	179.62	179.62	4,500.00	4,320.38	96.01%
7220 Gasoline	627.02	627.02	9,000.00	8,372.98	93.03%
7228 Markings & Other Misc Services	0.00	0.00	200.00	200.00	100.00%
7232 Vehicle Repairs - Parts, Tires & Lubricants	0.00	0.00	6,500.00	6,500.00	100.00%
Total Vehicle Maintenance & Repairs	<u>806.64</u>	<u>806.64</u>	<u>21,000.00</u>	<u>20,193.36</u>	96.16%
Total Services & Supplies	<u>134,623.79</u>	<u>134,623.79</u>	<u>636,717.00</u>	<u>502,093.21</u>	78.86%
Capital Outlay					
9006 Infrastructure CIP	<u>3,331.61</u>	<u>3,331.61</u>	<u>1,922,000.00</u>	<u>1,918,668.39</u>	99.83%
Total Capital Outlay	<u>3,331.61</u>	<u>3,331.61</u>	<u>1,922,000.00</u>	<u>1,918,668.39</u>	99.83%
Debt Service					
9022 Debt Service - Principal	192,409.45	192,409.45	192,409.45	0.00	0.00%
9023 Debt Service - Interest & Annual Fee	33,179.92	33,179.92	63,954.75	30,774.83	48.12%
9024 Loan Administration Fee	<u>7,963.18</u>	<u>7,963.18</u>	<u>8,526.33</u>	<u>563.15</u>	6.60%
Total Debt Service	<u>233,552.55</u>	<u>233,552.55</u>	<u>264,890.53</u>	<u>31,337.98</u>	11.83%
Reserves					
9572 *General Contingency (Operations) Reserve	0.00	0.00	57,000.00	57,000.00	100.00%
Total Reserves	<u>0.00</u>	<u>0.00</u>	<u>57,000.00</u>	<u>57,000.00</u>	100.00%
Transfers					
9511 Interfund Transfer Out	<u>45,291.95</u>	<u>45,291.95</u>	<u>543,503.36</u>	<u>498,211.41</u>	91.67%
Total Transfers	<u>45,291.95</u>	<u>45,291.95</u>	<u>543,503.36</u>	<u>498,211.41</u>	91.67%
Total Expenditures	<u>492,341.71</u>	<u>492,341.71</u>	<u>4,380,090.89</u>	<u>3,887,749.18</u>	88.76%
Net Revenues over Expenditures	<u>(279,297.20)</u>	<u>(279,297.20)</u>	<u>(1,167,564.79)</u>	<u>888,267.59</u>	(76.08)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

600 - 600 - Wastewater

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
Service Charges & Fees					
4062	Wastewater Admin Charge	0.00	0.00	21,082.85	(21,082.85) (100.00)%
	Total Service Charges & Fees	0.00	0.00	21,082.85	(21,082.85) (100.00)%
	Total Revenues	0.00	0.00	21,082.85	(21,082.85) (100.00)%
<b>Expenditures</b>					
Services & Supplies					
Financial Services					
7310	Bank Service Charges	0.00	0.00	1,815.00	1,815.00 100.00%
	Total Financial Services	0.00	0.00	1,815.00	1,815.00 100.00%
Insurance, Licenses & Regulatory Fees					
6343	Lien & Notary Fees	0.00	0.00	35.00	35.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	270.00	270.00 100.00%
	Total Insurance, Licenses & Regulatory Fees	0.00	0.00	305.00	305.00 100.00%
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	15,692.17	15,692.17 100.00%
	Total Legal & Professional	0.00	0.00	15,692.17	15,692.17 100.00%
	Total Services & Supplies	0.00	0.00	17,812.17	17,812.17 100.00%
Transfers					
9511	Interfund Transfer Out	297.97	297.97	3,575.68	3,277.71 91.67%
	Total Transfers	297.97	297.97	3,575.68	3,277.71 91.67%
	Total Expenditures	297.97	297.97	21,387.85	21,089.88 98.61%
	Net Revenues over Expenditures	(297.97)	(297.97)	(305.00)	7.03 (2.30)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

602 - Wastewater Fiduciary Fund

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Use of Money & Property					
4510    Investment Income on funds	<u>6,195.93</u>	<u>6,195.93</u>	<u>0.00</u>	<u>6,195.93</u>	<u>0.00%</u>
Total Use of Money & Property	<u>6,195.93</u>	<u>6,195.93</u>	<u>0.00</u>	<u>6,195.93</u>	<u>0.00%</u>
Total Revenues	<u>6,195.93</u>	<u>6,195.93</u>	<u>0.00</u>	<u>6,195.93</u>	<u>0.00%</u>
Net Revenues over Expenditures	<u>6,195.93</u>	<u>6,195.93</u>	<u>0.00</u>	<u>6,195.93</u>	<u>0.00%</u>



**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

650 - 650 - Solid Waste

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>	<u>                    </u>
Revenues					
Other Revenues					
4800	Franchise Revenues	0.00	0.00	350,000.00	(350,000.00) (100.00)%
	Total Other Revenues	0.00	0.00	350,000.00	(350,000.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	189.69	189.69	0.00	189.69 0.00%
	Total Use of Money & Property	189.69	189.69	0.00	189.69 0.00%
	Total Revenues	189.69	189.69	350,000.00	(349,810.31) (99.95)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	4,000.00	4,000.00 100.00%
7326	Legal Services	0.00	0.00	2,000.00	2,000.00 100.00%
7340	Legal Notifications & Mandated Advertising	0.00	0.00	2,000.00	2,000.00 100.00%
	Total Legal & Professional	0.00	0.00	8,000.00	8,000.00 100.00%
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	500.00	500.00 100.00%
7160	Postage, Shipping & Mail Supplies	122.49	122.49	2,500.00	2,377.51 95.10%
7230	Misc Small Parts & Supplies	0.00	0.00	500.00	500.00 100.00%
	Total Office/Operations	122.49	122.49	3,500.00	3,377.51 96.50%
Other Expense					
7330	Misc Operating Expenses	0.00	0.00	500.00	500.00 100.00%
7345	Outreach- Program Give-away Items	0.00	0.00	2,500.00	2,500.00 100.00%
7346	Promotional Expenses - Event	0.00	0.00	1,000.00	1,000.00 100.00%
	Total Other Expense	0.00	0.00	4,000.00	4,000.00 100.00%
Travel & Training					
7324	Education & Training Fees	0.00	0.00	1,000.00	1,000.00 100.00%
8475	Training Materials	0.00	0.00	250.00	250.00 100.00%
8550	Mileage Reimbursement & Parking	0.00	0.00	250.00	250.00 100.00%
	Total Travel & Training	0.00	0.00	1,500.00	1,500.00 100.00%
	Total Services & Supplies	122.49	122.49	17,000.00	16,877.51 99.28%
Debt Service					
8952	Amortization of franchise asset	10,000.00	10,000.00	120,000.00	110,000.00 91.67%
	Total Debt Service	10,000.00	10,000.00	120,000.00	110,000.00 91.67%
Transfers					
9511	Interfund Transfer Out	5,959.47	5,959.47	71,513.60	65,554.13 91.67%
	Total Transfers	5,959.47	5,959.47	71,513.60	65,554.13 91.67%
	Total Expenditures	16,081.96	16,081.96	208,513.60	192,431.64 92.29%
	Net Revenues over Expenditures	(15,892.27)	(15,892.27)	141,486.40	(157,378.67) (111.23)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
<b>Revenues</b>					
<b>Property Taxes</b>					
4034	Property Tax Revenue from Water	0.00	0.00	109,804.39	(109,804.39) (100.00)%
4035	Property Taxes	0.00	0.00	41,679.00	(41,679.00) (100.00)%
	<b>Total Property Taxes</b>	<b>0.00</b>	<b>0.00</b>	<b>151,483.39</b>	<b>(151,483.39) (100.00)%</b>
<b>Special Taxes &amp; Assessments</b>					
4400	Drainage Assessments	0.00	0.00	95,248.00	(95,248.00) (100.00)%
	<b>Total Special Taxes &amp; Assessments</b>	<b>0.00</b>	<b>0.00</b>	<b>95,248.00</b>	<b>(95,248.00) (100.00)%</b>
<b>Use of Money &amp; Property</b>					
4510	Investment Income on funds	2,821.96	2,821.96	600.00	2,221.96 370.33%
	<b>Total Use of Money &amp; Property</b>	<b>2,821.96</b>	<b>2,821.96</b>	<b>600.00</b>	<b>2,221.96 370.33%</b>
	<b>Total Revenues</b>	<b>2,821.96</b>	<b>2,821.96</b>	<b>247,331.39</b>	<b>(244,509.43) (98.86)%</b>
<b>Expenditures</b>					
<b>Personnel</b>					
<b>Salaries/Wages</b>					
8045	Overtime Pay	0.00	0.00	200.00	200.00 100.00%
8054	Salaries & Wages - Regular	0.00	0.00	12,000.00	12,000.00 100.00%
	<b>Total Salaries/Wages</b>	<b>0.00</b>	<b>0.00</b>	<b>12,200.00</b>	<b>12,200.00 100.00%</b>
	<b>Total Personnel</b>	<b>0.00</b>	<b>0.00</b>	<b>12,200.00</b>	<b>12,200.00 100.00%</b>
<b>Services &amp; Supplies</b>					
<b>Equipment &amp; Tools</b>					
6390	Equipment	1,438.62	1,438.62	300.00	(1,138.62) (379.54)%
7242	Minor Tools, Accessories & Field Machines	0.00	0.00	300.00	300.00 100.00%
	<b>Total Equipment &amp; Tools</b>	<b>1,438.62</b>	<b>1,438.62</b>	<b>600.00</b>	<b>(838.62) (139.77)%</b>
<b>Insurance, Licenses &amp; Regulatory Fees</b>					
6342	Fees - Regulatory	0.00	0.00	7,200.00	7,200.00 100.00%
6345	Property Taxes & Assessments Costs	0.00	0.00	600.00	600.00 100.00%
7325	Insurance	852.32	852.32	900.00	47.68 5.30%
	<b>Total Insurance, Licenses &amp; Regulatory Fees</b>	<b>852.32</b>	<b>852.32</b>	<b>8,700.00</b>	<b>7,847.68 90.20%</b>
<b>Legal &amp; Professional</b>					
7320	Professional & Consulting Services	0.00	0.00	3,000.00	3,000.00 100.00%
7326	Legal Services	0.00	0.00	5,000.00	5,000.00 100.00%
	<b>Total Legal &amp; Professional</b>	<b>0.00</b>	<b>0.00</b>	<b>8,000.00</b>	<b>8,000.00 100.00%</b>
<b>Office/Operations</b>					
7230	Misc Small Parts & Supplies	0.00	0.00	550.00	550.00 100.00%
7249	Safety Supplies	0.00	0.00	100.00	100.00 100.00%
	<b>Total Office/Operations</b>	<b>0.00</b>	<b>0.00</b>	<b>650.00</b>	<b>650.00 100.00%</b>
<b>Other Expense</b>					
7346	Promotional Expenses - Event	0.00	0.00	300.00	300.00 100.00%
	<b>Total Other Expense</b>	<b>0.00</b>	<b>0.00</b>	<b>300.00</b>	<b>300.00 100.00%</b>
<b>Rent &amp; Utilities</b>					

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

800 - 800 - Drainage

From 7/1/2023 Through 7/31/2023

		Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
6000	Cell Phones	0.00	0.00	1,100.00	1,100.00	100.00%
6025	Telephone	26.87	26.87	250.00	223.13	89.25%
8610	Electric	109.66	109.66	1,500.00	1,390.34	92.69%
8670	Street Lighting	96.19	96.19	1,100.00	1,003.81	91.26%
	Total Rent & Utilities	232.72	232.72	3,950.00	3,717.28	94.11%
	Repairs & Maintenance					
6405	R & M - Extinguishers	48.45	48.45	50.00	1.55	3.10%
6640	R & M - Equip & Other Non-Structural Fixed Assets	479.97	479.97	1,100.00	620.03	56.37%
6750	R & M - Minor Tools & Equipment	0.00	0.00	400.00	400.00	100.00%
6800	R & M - Grounds & Collection Systems	0.00	0.00	5,500.00	5,500.00	100.00%
6900	R & M - Buildings & Structures	0.00	0.00	1,000.00	1,000.00	100.00%
	Total Repairs & Maintenance	528.42	528.42	8,050.00	7,521.58	93.44%
	Vehicle Maintenance & Repairs					
7211	Misc Fuel & Diesel	44.90	44.90	1,200.00	1,155.10	96.26%
7220	Gasoline	156.76	156.76	2,500.00	2,343.24	93.73%
	Total Vehicle Maintenance & Repairs	201.66	201.66	3,700.00	3,498.34	94.55%
	Total Services & Supplies	3,253.74	3,253.74	33,950.00	30,696.26	90.42%
	Capital Outlay					
9006	Infrastructure CIP	1,125.00	1,125.00	18,000.00	16,875.00	93.75%
	Total Capital Outlay	1,125.00	1,125.00	18,000.00	16,875.00	93.75%
	Debt Service					
2491	Internal Loan Due Water-500	4,728.64	4,728.64	57,398.40	52,669.76	91.76%
9023	Debt Service - Interest & Annual Fee	595.57	595.57	6,492.10	5,896.53	90.83%
	Total Debt Service	5,324.21	5,324.21	63,890.50	58,566.29	91.67%
	Transfers					
9511	Interfund Transfer Out	1,191.89	1,191.89	14,302.72	13,110.83	91.67%
	Total Transfers	1,191.89	1,191.89	14,302.72	13,110.83	91.67%
	Total Expenditures	10,894.84	10,894.84	142,343.22	131,448.38	92.35%
	Net Revenues over Expenditures	(8,072.88)	(8,072.88)	104,988.17	(113,061.05)	(107.69)%

**LOS OSOS COMMUNITY SERVICES DISTRICT**

Statement of Revenues and Expenditures

900 - 900 - Parks & Recreation

From 7/1/2023 Through 7/31/2023

	Current Period Actual	YTD	Total Budget - Original	Total Budget Variance - Original	Percent Total Budget Remaini... - Original
Revenues					
Property Taxes					
4034	Property Tax Revenue from Water	0.00	0.00	15,000.00	(15,000.00) (100.00)%
	Total Property Taxes	0.00	0.00	15,000.00	(15,000.00) (100.00)%
Use of Money & Property					
4510	Investment Income on funds	1,869.68	1,869.68	700.00	1,169.68 167.10%
	Total Use of Money & Property	1,869.68	1,869.68	700.00	1,169.68 167.10%
	Total Revenues	1,869.68	1,869.68	15,700.00	(13,830.32) (88.09)%
Expenditures					
Services & Supplies					
Legal & Professional					
7320	Professional & Consulting Services	0.00	0.00	1,000.00	1,000.00 100.00%
7326	Legal Services	0.00	0.00	500.00	500.00 100.00%
	Total Legal & Professional	0.00	0.00	1,500.00	1,500.00 100.00%
Office/Operations					
7140	General Supplies & Minor Equipment	0.00	0.00	100.00	100.00 100.00%
	Total Office/Operations	0.00	0.00	100.00	100.00 100.00%
	Total Services & Supplies	0.00	0.00	1,600.00	1,600.00 100.00%
Capital Outlay					
9006	Infrastructure CIP	0.00	0.00	42,000.00	42,000.00 100.00%
	Total Capital Outlay	0.00	0.00	42,000.00	42,000.00 100.00%
Transfers					
9511	Interfund Transfer Out	297.97	297.97	3,575.68	3,277.71 91.67%
	Total Transfers	297.97	297.97	3,575.68	3,277.71 91.67%
	Total Expenditures	297.97	297.97	47,175.68	46,877.71 99.37%
	Net Revenues over Expenditures	1,571.71	1,571.71	(31,475.68)	33,047.39 (104.99)%

# CASH FLOW SUMMARY

	July 2023	June 2023
Fund	Cash Summary	Cash Summary
100	\$ 135,449.41	\$ 143,080.72
200	\$ 35,503.40	\$ 36,300.20
301	\$ 3,257,785.68	\$ 3,292,317.74
400	\$ 1,004.40	\$ 1,526.18
500	\$ 4,347,963.21	\$ 4,571,959.89
600	\$ 33,420.16	\$ 33,779.81
602	\$ 1,951,010.69	\$ 1,942,993.88
650	\$ 85,429.87	\$ 101,322.14
800	\$ 272,972.70	\$ 265,874.54
900	\$ 317,002.46	\$ 315,430.75
<b>Total</b>	<b>\$ 10,437,541.98</b>	<b>\$ 10,704,585.85</b>

	% Change from Prior Month
Fund	%
100	-5.33%
200	-2.20%
301	-1.05%
400	-34.19%
500	-4.90%
600	-1.06%
602	0.41%
650	-15.68%
800	2.67%
900	0.50%

Average Cash Flow Summary 2023/2024		Average Cash Flow Summary 2022/2023	
100	\$ 135,449.41	100	\$ 143,565.55
200	\$ 35,503.40	200	\$ 34,307.87
301	\$ 3,257,785.68	301	\$ 2,890,389.94
400	\$ 1,004.40	400	\$ 120.33
500	\$ 4,347,963.21	500	\$ 4,103,807.39
600	\$ 33,420.16	600	\$ 32,863.82
602	\$ 1,951,010.69	602	\$ 1,603,694.09
650	\$ 85,429.87	650	\$ 27,234.61
800	\$ 272,972.70	800	\$ 609,286.29
900	\$ 317,002.46	900	\$ 295,967.88
<b>TOTAL</b>	<b>\$ 10,437,541.98</b>	<b>TOTAL</b>	<b>\$ 9,748,398.88</b>

Balance Sheet 7.31.23

Current Period  
Balance

ASSETS

CURRENT ASSETS

Cash in Bank

Change Fund	0999	
100 - Administration	100	200.00
500 - Water	500	200.00
Petty Cash	1000	
100 - Administration	100	300.00
301 - Fire	301	200.00
LAIF Investments	1011	
500 - Water	500	5,818.40
800 - Drainage	800	5,676.54
900 - Parks & Recreation	900	4,723.74
General Checking Account	1012	
100 - Administration	100	26,269.33
200 - Bayridge	200	35,503.40
301 - Fire	301	18,701.80
400 - Vista de Oro	400	1,004.40
500 - Water	500	12,320.76
600 - Wastewater	600	(69,373.53)
Wastewater Fiduciary Fund	602	25.98
650 - Solid Waste	650	35,240.18
800 - Drainage	800	16,347.71
900 - Parks & Recreation	900	12,147.52
Payroll Account (contra to 2998)	1013	
100 - Administration	100	9,307.64
301 - Fire	301	917.19
500 - Water	500	874.35
Rabobank-Bankruptcy Disbursement	1017	
Reserve		
600 - Wastewater	600	102,793.69
Mechanics Money Market	1040	
301 - Fire	301	53,466.73
500 - Water	500	555,165.36
CAMP Investments	1042	
301 - Fire	301	200,758.77
650 - Solid Waste	650	50,189.69
800 - Drainage	800	250,948.45
900 - Parks & Recreation	900	200,758.76
US Bank - Investments	1045	
100 - Administration	100	99,372.44
301 - Fire	301	2,983,741.19
500 - Water	500	3,773,584.34
900 - Parks & Recreation	900	99,372.44
US Bank - WW Bond Prepayment	1070	
Wastewater Fiduciary Fund	602	7,332.37
US Bank - WW Bond Redemption (New)	1072	
Wastewater Fiduciary Fund	602	926,904.19

Fund	Cash Summary
100	\$ 135,449.41
200	\$ 35,503.40
301	\$ 3,257,785.68
400	\$ 1,004.40
500	\$ 4,347,963.21
600	\$ 33,420.16
602	\$ 1,951,010.69
650	\$ 85,429.87
800	\$ 272,972.70
900	\$ 317,002.46
<b>Total</b>	<b>\$ 10,437,541.98</b>

Prior Month - June 2023	
Fund	Cash Summary
100	\$ 143,080.72
200	\$ 36,300.20
301	\$ 3,292,317.74
400	\$ 1,526.18
500	\$ 4,571,959.89
600	\$ 33,779.81
602	\$ 1,942,993.88
650	\$ 101,322.14
800	\$ 265,874.54
900	\$ 315,430.75
<b>Total</b>	<b>\$ 10,704,585.85</b>

US Bank - WW Bond Reserve (New)	1073	
Wastewater Fiduciary Fund	602	<u>1,016,748.15</u>
Total Cash in Bank		10,437,541.98
Investments		
Water Reserves Account	0335	
500 - Water	500	<u>530.40</u>
Total Investments		530.40
Due From Others		
Due From Vista De Oro	1440	
100 - Administration	100	1,517.00
Due From Drainage	1480	
500 - Water	500	<u>281,144.34</u>
Total Due From Others		282,661.34
Held Deposits		
Held Deposits	1030	
500 - Water	500	<u>10,000.00</u>
Total Held Deposits		10,000.00
Accounts Receivable		
Accounts Receivable	1080	
301 - Fire	301	20,804.77
500 - Water	500	181,367.24
650 - Solid Waste	650	14,597.81
Unbilled A/R	1085	
500 - Water	500	287,958.78
Grants Receivable	1086	
301 - Fire	301	15,854.05
500 - Water	500	<u>192,861.66</u>
Total Accounts Receivable		713,444.31
Accrued Inventory On Hand		
Inventory	1100	
500 - Water	500	<u>73,442.53</u>
Total Accrued Inventory On Hand		<u>73,442.53</u>
Total CURRENT ASSETS		11,517,620.56
FIXED ASSETS		
Land		
Land and Land Rights	1720	
200 - Bayridge	200	30,000.00
301 - Fire	301	10,000.00
500 - Water	500	339,838.19
600 - Wastewater	600	158,590.00
800 - Drainage	800	<u>17,374.90</u>
Total Land		555,803.09
Building		
Building, Structures & Improvements	1750	
301 - Fire	301	587,410.70
500 - Water	500	268,178.00
Accum Depreciation-Building, Structures & Improvements	1851	
500 - Water	500	<u>(17,428.00)</u>
Total Building		838,160.70
Plant & Equipment		

Equipment, Vehicles, Fixtures & Systems	1800	
100 - Administration	100	100,737.49
200 - Bayridge	200	0.12
301 - Fire	301	1,338,476.86
500 - Water	500	587,092.22
800 - Drainage	800	27,000.00
Acc Depreciation-Equipment, Vehicles & Systems	1853	
500 - Water	500	(688,353.15)
Total Plant & Equipment		1,364,953.54
Construction in Progress		
Construction In Progress	1850	
500 - Water	500	1,147,659.28
Total Construction in Progress		1,147,659.28
Infrastructure		
Infrastructures	1730	
200 - Bayridge	200	93,040.00
400 - Vista de Oro	400	7,000.00
500 - Water	500	10,091,860.24
800 - Drainage	800	133,391.01
Accum Depreciation-Infrastructures	1852	
500 - Water	500	(5,308,535.23)
Total Infrastructure		5,016,756.02
Total FIXED ASSETS		8,923,332.63
OTHER ASSETS		
Cash Suspense		
Other Assets	1990	
500 - Water	500	900.00
Franchise Asset	1993	
650 - Solid Waste	650	1,036,772.00
Total Cash Suspense		1,037,672.00
Total OTHER ASSETS		1,037,672.00
Other Assets		
Def Outflow	1991	
500 - Water	500	214,830.00
Deferred Outflow - OPEB	1992	
500 - Water	500	61,288.00
Amount to be Provided for Internal Loans	1997	
400 - Vista de Oro	400	1,517.00
Amount to be Provided - Other LT Oblig-	1998	
Comp Leave		
100 - Administration	100	31,570.86
Total Other Assets		309,205.86
Total ASSETS		21,787,831.05
LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Accounts Payable		
Vendor Payable (Control Account)	2000	
100 - Administration	100	(2,307.08)
200 - Bayridge	200	22.72



301 - Fire	301	2,635.79
400 - Vista de Oro	400	22.72
500 - Water	500	23,175.06
600 - Wastewater	600	22.72
650 - Solid Waste	650	11,250.00
800 - Drainage	800	<u>11,520.73</u>
Total Accounts Payable		46,342.66
Current Payroll Liabilities		
Fed Income Tax Withholding	2001	
100 - Administration	100	0.02
500 - Water	500	(840.86)
CA Income Tax Withholding	2011	
100 - Administration	100	0.01
500 - Water	500	840.83
Accrued Compensated Absences	2040	
100 - Administration	100	7,892.71
500 - Water	500	29,333.90
Long-term Compensated Absences	2041	
100 - Administration	100	23,678.15
500 - Water	500	88,001.71
CALPERS Retirement Tier 2- EE- Liab	2042	
100 - Administration	100	0.01
500 - Water	500	(0.01)
CALPERS Retirement Tier 2- ER- Liab	2044	
100 - Administration	100	(0.02)
500 - Water	500	(0.02)
Other Pension Oblig Liab (OPEB) ARC	2045	
500 - Water	500	296,892.00
Life Insurance Liab-Employer	2201	
500 - Water	500	(0.02)
Medicare Tax Liab	2202	
100 - Administration	100	0.02
500 - Water	500	(0.02)
Medical Plan Liab- Employee	2203	
100 - Administration	100	(1,014.80)
500 - Water	500	(4,479.36)
Vision Plan Liab- Employee	2204	
100 - Administration	100	0.01
500 - Water	500	25.12
Dental Plan Ins Payable- Employee	2205	
500 - Water	500	0.01
Insurance- AD & D	2211	
100 - Administration	100	0.30
500 - Water	500	0.30
Insurance-Work Injury (WI)	2212	
100 - Administration	100	0.02
500 - Water	500	19.50
Insurance- LT Disability	2213	
100 - Administration	100	0.02
500 - Water	500	(35.27)
Payroll Clearing Account	2999	

100 - Administration	100	<u>5,707.34</u>
Total Current Payroll Liabilities		446,021.60
Due to Others		
Due To Administration	2410	
400 - Vista de Oro	400	<u>1,517.00</u>
Total Due to Others		1,517.00
Current Portion Long Term Debt		
Current portion-Long Term Debt	2102	
500 - Water	500	192,409.45
650 - Solid Waste	650	<u>120,000.00</u>
Total Current Portion Long Term Debt		312,409.45
Trust Liability		
Trust Funds- Low Income Savings	2513	
100 - Administration	100	1,169.32
Water Quality Trust Reserve	3050	
500 - Water	500	<u>91,517.27</u>
Total Trust Liability		<u>92,686.59</u>
Total CURRENT LIABILITIES		898,977.30
Other Liabilities		
Other Liabilities		
Net Pension Liability	2215	
500 - Water	500	405,081.00
Def Inflow	2216	
500 - Water	500	120,069.00
Deferred Inflow - Pension	2217	
500 - Water	500	346,193.00
Suspense Account	2997	
100 - Administration	100	9.00
500 - Water	500	37.36
Restricted Park and Rec	3090	
900 - Parks & Recreation	900	198,879.18
Replacement Reserve - Vehicle, Equip &	3110	
Fire Engines		
301 - Fire	301	1,306,022.02
500 - Water	500	144,644.25
General Contingency Reserve	3111	
100 - Administration	100	20,918.48
301 - Fire	301	493,225.51
500 - Water	500	699,183.00
800 - Drainage	800	10,000.00
Public Facilities Fees Reserve	3115	
301 - Fire	301	40,334.00
Capital Outlay Reserve	3160	
301 - Fire	301	540,562.42
500 - Water	500	1,999,562.85
800 - Drainage	800	55,000.00
Water Stabilization Reserve	3163	
500 - Water	500	158,456.00
Info Tech Reserve	3164	
100 - Administration	100	20,741.40
Basin Management Reserve	3165	

500 - Water	500	50,031.00
Water Conservation Reserve	3167	
500 - Water	500	59,288.00
Reserve - Internal Loans	3193	
100 - Administration	100	<u>1,517.00</u>
Total Other Liabilities		<u>6,669,754.47</u>
Total Other Liabilities		6,669,754.47
Long Term Debt		
Note Payable - Long Term		
Long Term Debt- Note Payable	2100	
650 - Solid Waste	650	916,772.00
Note Payable - State CIEDB-LTD	2101	
500 - Water	500	2,461,985.21
Internal Loan Due Water-500	2491	
800 - Drainage	800	<u>281,144.34</u>
Total Note Payable - Long Term		3,659,901.55
Accrued Interest Payable		
Accrued Interest Payable	2110	
500 - Water	500	<u>27,649.93</u>
Total Accrued Interest Payable		<u>27,649.93</u>
Total Long Term Debt		3,687,551.48
Equity		
Revenues		
100 - Administration	100	59,146.54
301 - Fire	301	(12,515.46)
500 - Water	500	213,044.51
Wastewater Fiduciary Fund	602	6,195.93
650 - Solid Waste	650	189.69
800 - Drainage	800	2,821.96
900 - Parks & Recreation	900	<u>1,869.68</u>
Total Revenues		270,752.85
Expenditures		
100 - Administration	100	(100,459.95)
200 - Bayridge	200	(580.15)
301 - Fire	301	(92,826.07)
400 - Vista de Oro	400	(319.29)
500 - Water	500	(492,341.71)
600 - Wastewater	600	(297.97)
650 - Solid Waste	650	(16,081.96)
800 - Drainage	800	(6,166.20)
900 - Parks & Recreation	900	<u>(297.97)</u>
Total Expenditures		(709,371.27)
Equity		
Septic System Decommision Reserve	3109	
200 - Bayridge	200	8,000.00
Prepaid Assessment Reserve	3159	
Wastewater Fiduciary Fund	602	4,972.74
Fire Mitigation Fund	3161	
301 - Fire	301	135,448.89
600 - Wastewater	600	102,948.71
Fund Balance	3200	

100 - Administration	100	131,538.77
200 - Bayridge	200	28,060.83
301 - Fire	301	881,557.40
400 - Vista de Oro	400	1,300.97
500 - Water	500	5,162,854.72
600 - Wastewater	600	1,356,971.79
Wastewater Fiduciary Fund	602	1,939,842.02
650 - Solid Waste	650	104,669.95
800 - Drainage	800	(81,348.13)
900 - Parks & Recreation	900	116,551.57
Bankruptcy Fund Balance	3203	
600 - Wastewater	600	58,710.96
GFAG- Net Investment in Assets	3300	
100 - Administration	100	24,226.08
200 - Bayridge	200	30,000.12
301 - Fire	301	596,541.18
800 - Drainage	800	20,388.71
GFAG- Accumulated Depreciation	3301	
100 - Administration	100	84,879.33
200 - Bayridge	200	93,040.00
301 - Fire	301	1,411,311.46
400 - Vista de Oro	400	7,000.00
800 - Drainage	800	160,647.22
GFAG- Governmental Depreciation	3302	
100 - Administration	100	(8,367.92)
301 - Fire	301	(71,965.08)
800 - Drainage	800	(3,270.02)
Investment in N/A-Costs	3310	
600 - Wastewater	600	(1,326,346.05)
Total Equity		<u>10,970,166.22</u>
Total Equity		<u>10,531,547.80</u>
Total LIABILITIES & EQUITY		<u>21,787,831.05</u>

# FIRE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 7/31/2023

Current Period  
Balance

### LIABILITIES & EQUITY

#### Other Liabilities

##### Other Liabilities

Replacement Reserve - Vehicle, Equip & Fire Engines 3110 1,298,022.02

General Contingency Reserve 3111 493,225.51

Public Facilities Fees Reserve 3115 40,334.00

Capital Outlay Reserve 3160 540,562.42

Total Other Liabilities 2,372,143.95

Total Other Liabilities 2,372,143.95

#### Equity

##### Equity

Fire Mitigation Fund 3161 135,448.89

Total Equity 135,448.89

Total Equity 135,448.89

Total LIABILITIES & EQUITY 2,507,592.84

# WATER RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet

As of 7/31/2023

Current Period  
Balance

LIABILITIES & EQUITY		
CURRENT LIABILITIES		
Trust Liability		
Water Quality Trust Reserve	3050	<u>91,517.27</u>
Total Trust Liability		<u>91,517.27</u>
Total CURRENT LIABILITIES		91,517.27
Other Liabilities		
Other Liabilities		
Replacement Reserve - Vehicle, Equip & Fire Engines	3110	144,644.25
General Contingency Reserve	3111	699,183.00
Capital Outlay Reserve	3160	1,999,562.85
Water Stabilization Reserve	3163	158,456.00
Basin Management Reserve	3165	50,031.00
Water Conservation Reserve	3167	<u>59,288.00</u>
Total Other Liabilities		<u>3,111,165.10</u>
Total Other Liabilities		<u>3,111,165.10</u>
Total LIABILITIES & EQUITY		<u><u>3,202,682.37</u></u>

# DRAINAGE RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 7/31/2023

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
General Contingency Reserve	3111	10,000.00
Capital Outlay Reserve	3160	<u>55,000.00</u>
Total Other Liabilities		<u>65,000.00</u>
Total Other Liabilities		<u>65,000.00</u>
Total LIABILITIES & EQUITY		<u><u>65,000.00</u></u>

# PARKS RESERVE

## LOS OSOS COMMUNITY SERVICES DISTRICT

Balance Sheet  
As of 7/31/2023

		<u>Current Period Balance</u>
LIABILITIES & EQUITY		
Other Liabilities		
Other Liabilities		
Restricted Park and Rec	3090	<u>198,879.18</u>
Total Other Liabilities		<u>198,879.18</u>
Total Other Liabilities		<u>198,879.18</u>
Total LIABILITIES & EQUITY		<u><u>198,879.18</u></u>